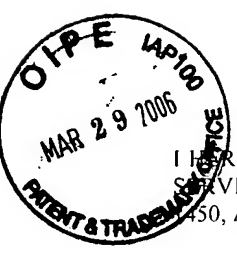


DFW



I HEREBY CERTIFY THAT THIS CORRESPONDENCE IS BEING DEPOSITED WITH THE UNITED STATES POSTAL SERVICE AS FIRST CLASS MAIL IN AN ENVELOPE ADDRESSED TO: COMMISSIONER FOR PATENTS, P.O. BOX 450, ALEXANDRIA, VA 22313-1450, ON THE DATE INDICATED BELOW.

BY: Celine Gontier Date: March 24, 2006

MAIL STOP AMENDMENT

IN THE UNITED STATES PATENT AND TRADEMARK OFFICE

In Re Patent Application of: :
Hisaaki Gyoten, et al. :
: :
Conf. No.: 4155 : Group Art Unit: 1745
: :
Appln. No.: 10/797,676 : Examiner: Dah Wei D Yuan
: :
Filing Date: March 10, 2004 : Atty. Docket No.: 10059-369U1 (P20799-06)
: :
Title: POLYMER ELECTROLYTE FUEL CELL

LETTER OF EXPRESS ABANDONMENT

Applicants, by and through their undersigned attorney of record, hereby expressly abandon the above-identified patent application.

Respectfully submitted,
Hisaaki Gyoten, et al.

March 24, 2006 By: William W. Schwarze
(Date)

WILLIAM W. SCHWARZE
Registration No. 25,918
AKIN GUMP STRAUSS HAUER & FELD LLP
One Commerce Square
2005 Market Street, Suite 2200
Philadelphia, PA 19103-7013
Telephone: 215-965-1200
Direct Dial: 215-965-1270
Facsimile: 215-965-1210
E-Mail: wschwarze@akingump.com